

HOUSE No. 2468

By Ms. Blumer of Framingham, petition of Deborah D. Blumer and others for legislation to provide an additional income tax exemption for certain persons caring for elderly relatives at home. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Deborah D. Blumer	Anthony J. Verga
Robert A. DeLeo	Tom Sannicandro
Bruce E. Tarr	Jennifer M. Callahan
Douglas W. Petersen	Charles A. Murphy
Patricia D. Jehlen	Rachel Kaprielian
David Paul Linsky	Carl M. Sciortino Jr.
William Smitty Pignatelli	Dianne Wilkerson
Edward G. Connolly	Alice K. Wolf
Richard R. Tisei	John A. Lepper
Marie J. Parente	Cory Atkins
Christine E. Canavan	John W. Scibak
Kathi-Anne Reinstein	James R. Miceli
Michael A. Costello	Anne M. Gobi
Shirley Gomes	Kathleen M. Teahan
Timothy J. Toomey, Jr.	Susan C. Tucker
Thomas P. Kennedy	Joyce A. Spiliotis
Michael E. Festa	

In the Year Two Thousand and Five.

AN ACT TO PROVIDE AN INCOME TAX EXEMPTION TO CERTAIN INDIVIDUALS
CARING FOR ELDERLY RELATIVES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 62 of the General Laws, as appearing in
2 the 1994 Official Edition, is hereby amended in Section 3, by
3 adding at the end of Part B, Paragraph (b) (1), the following sub-
4 paragraph:—

5 (D) an additional exemption of four thousand dollars if the tax-
6 payer provided more than one-half of the support for an elderly
7 relative who has attained the age of seventy before the taxable
8 year provided that the elderly relative resided with the taxpayer
9 for more than six months of the taxable year; and provided fur-
10 ther, that the adjusted gross income of the taxpayer does not
11 exceed thirty thousand dollars for the year in which the exemption
12 is being claimed.

1 SECTION 2. Chapter 62 of the General Laws, as appearing in
2 the 1994 Official Edition, is hereby amended in Section 3, by
3 adding at the end of Part B, paragraph (b)(2), the following sub-
4 paragraph:—

5 (D) an additional exemption of four thousand dollars if the tax-
6 payer provided more than one-half of the support for an elderly
7 relative who has attained the age of seventy before the taxable
8 year provided that the elderly relative resided with the taxpayer
9 for more than six months of the taxable year; and provided fur-
10 ther, that the adjusted gross income of the taxpayer does not
11 exceed forty thousand dollars for the taxable year in which the
12 exemption is being claimed.

1 SECTION 3. The commissioner shall adopt rules and regula-
2 tions governing the provisions of this act that are not inconsistent
3 with the provisions contained herein.

1 SECTION 4. The provisions of this act shall be effective for
2 taxable years beginning January 1, 2001.